

**CIGARETTE MANUFACTURER'S TAX RETURN OF
TAXABLE DISTRIBUTIONS IN CALIFORNIA**

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOARD OF EQUALIZATION
EXCISE TAXES AND FEES DIVISION
P O BOX 942879
SACRAMENTO CA 94279-6067

BOARD USE ONLY

RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

GENERAL INSTRUCTIONS

The California State Board of Equalization is responsible for administering the California Cigarette Tax Law. This includes the distribution of unstamped cigarettes as samples by manufacturers' agents or representatives.

Regulation 4081. SAMPLE CIGARETTES AND TOBACCO PRODUCTS

The giving away in this state of untaxed cigarettes or tobacco products as samples is a taxable distribution.

Manufacturers' agents or representatives may, for advertising purposes, as permitted by state law and the terms of the November 23, 1998 Master Settlement Agreements with the state which are applicable to the signatories to those Agreements, distribute to consumers packages of cigarettes without stamps or meter impressions affixed to the packages or untaxed tobacco products. However, the manufacturer giving away such sample cigarettes or tobacco products must report the distribution on its monthly report or return and pay the tax due. Each package of such sample cigarettes shall have imprinted on it: "Not for Sale. Applicable state tax has been paid." and each package of sample tobacco products shall be clearly marked as a sample.

Cigarette manufacturers shall notify the Board in writing in advance of the sampling, giving information as to the approximate date or dates, location or locations, brand, and method of distribution.

FILING REQUIREMENTS

Every cigarette manufacturer shall file a return with the Board on or before the 25th day of each month covering distributions made in the preceding calendar month. The return should include only taxable distributions of cigarettes and should not include the following tax exempt transactions:

Sales to Licensed Distributors, Sales to Interstate or Foreign Commerce, Sales to Common Carriers Engaged in Interstate or Foreign Passenger Service, Sales to U.S. Military Exchanges and Commissaries, Sales to U.S. Veterans Administration.

Detail of exempt transactions will be furnished to the Board in accordance with Regulation 4027.

		NUMBER OF CIGARETTES
1. Samples in packages of 5 or less cigarettes	1.	
2. Samples in packages of more than 5 cigarettes	2.	
3. Taxable sales to the U.S. Government	3.	
4. Other distributions subject to tax	4.	
5. Total distributions subject to tax <i>(add lines 1 through 4)</i>	5.	
6. Rate of tax per cigarette	6.	\$
7. Total amount of tax due <i>(multiply line 5 by line 6)</i>	7.	\$
8. Penalty <i>[multiply line 7 by 10% (.10) if payment is made after due date indicated above]</i>	8.	\$
9. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is	9.	\$
10. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 7, 8 and 9)</i>	10.	\$

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

YOUR SIGNATURE AND TITLE	TELEPHONE NUMBER	DATE
--------------------------	------------------	------

MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.
Always write your account number on your check or money order. Make a copy of this document for your records.

